

## Article - Local Government

[\[Next\]](#)

§1–101.

- (a) In this article the following words have the meanings indicated.
- (b)
  - (1) “Charter county” means a county that has adopted charter home rule under Article XI–A of the Maryland Constitution.
  - (2) “Charter county” does not include Baltimore City.
- (c) “Code county” means a county that has adopted code home rule under Article XI–F of the Maryland Constitution.
- (d) “Commission county” means a county that has not adopted charter or code home rule.
- (e) “County” means a county of the State or Baltimore City.
- (f) “Governing body” means:
  - (1) for Baltimore City, the Mayor and City Council of Baltimore City;
  - (2) for a charter county:
    - (i) that does not have an elected chief executive officer, the county council; or
    - (ii) that has an elected chief executive officer, the county council or the county council and the county executive, as provided by the county charter;
  - (3) for a code county, the county commissioners;
  - (4) for a commission county, the county commissioners; and
  - (5) for a municipality, the body provided under the municipal charter.
- (g) “Municipality” means a municipality that is organized under Article XI–E of the Maryland Constitution.

(h) “Person” means an individual, receiver, trustee, guardian, personal representative, fiduciary, representative of any kind, partnership, firm, association, corporation, or other entity.

(i) (1) Except as provided in paragraph (2) of this subsection, “state” means:

(i) a state, possession, territory, or commonwealth of the United States; or

(ii) the District of Columbia.

(2) When capitalized, “State” means Maryland.

(j) “Tax collector” means the person or governmental unit responsible for collecting a tax.

[\[Next\]](#)